

Exhibit 2

From: Kabat, Lee [LKabat@PKaufmann.com]
Sent: Friday, April 19, 2002 3:38 PM
To: David J Beyda
Cc: Kaplan, Michael; Fiori, Terry; Kaufmann, Ron; Appelbaum, Bob
Subject: RE: Zephyr

Dear David,

Thank you . I can agree to all points of this this proposal provided we have not had a pre-existing relationship with your supplier. If that would be the case I would supply you with the appropriate documentation.

This does solve our problem. I hope we can find projects of mutual benefit in the future.
Kindest regards,
Lee Kabat

-----Original Message-----

From: David J Beyda [mailto:DBeyda@tncliving.com]
Sent: Friday, April 19, 2002 3:20 PM
To: Lee Kabat (E-mail)
Cc: David Grazi; Frank Scalice
Subject: Zephyr

Dear Lee,

In an effort to solve this issue in a positive and cost effective manner we have discussed and tentatively agreed to the following terms:

1-P/Kaufman would manufacture a finished product for T & C at our factory.

2-Based on an L.D.P to the port of 8.05- P/Kaufman would charge T & C 10.06 From the port. Or a 20% margin on the landed port price.

3-T & C would divulge the name of our factory to P/ Kaufmann under the understanding that P/Kaufman would not manufacture competitive product to Town and Country at this factory.

I hope that this solves the issue and I look forward to working with you in the future. Thank you, David Beyda